



LHDN'S MOVEMENT CONTROL FAQ –(UPDATED 03.04.2020)

In view of the COVID#19 pandemic and under the Movement Control Order (MCO) which is to run until the 14th of April 2020 (or subsequently any extension), the current Frequently Asked Questions are applicable to ALL Malaysians from an Income Tax Perspective. To ensure continuity, support, minimize any disruptions, LHDN has clarified the following issues:

- 1) EXTENTION FO TIME FOR FILING TAX RETURNS:
 - [updated Return Form \(RF\) Filing Programme for the Year 2020](#)

- 2) FREQUENTLY ASKED QUESTIONS (FAQ)
 - http://lampiran1.hasil.gov.my/pdf/pdfam/faq_2.pdf

- 3) FOR LATEST UPDATES ON NATIONAL ISSUES VISIT:
 - <http://www.bizpointgroup.com/covid--19.html>



APPENDIX

Question	IRB's response
A. General	
1. Will the IRB premises and counters be operational from 18 to 31 March 2020?	<p>All IRB premises (including e-Filing counters) nationwide will be closed from 18 to 31 March 2020. Please refer to IRB's press release dated 17 March 2020 on services available to customers during the MCO period.</p> <p>If there are any tax queries, taxpayers may use the Feedback Form available on the IRB's official portal.</p>
2. Will an extension of time be given if taxpayers are required to submit documents for audit or investigation purposes during this period?	An extension of time will be given until 30 April 2020.
B. ezHASIL	
1. How may one apply for an e-Filing PIN number?	<p>Taxpayers may apply for an e-Filing PIN number through:</p> <p>a) The Customer Feedback Form available on the IRB's official portal; or</p> <p>b) Refer to the User Guide on the ezHASiL website; or</p> <p>c) Contact the Hasil Care Line (HCL) – 03-89111000 or 603-89111100 (overseas) for further details</p>
2. How may one apply for an income tax number?	The application for an income tax number may be submitted online through the e-Daftar application.
3. What should one do if one forgets one's e-Filing password?	a) Taxpayers who have a registered e-mail address or handphone number with IRB can reset his/her password by clicking on the "Forgot Password" link on the ezHASiL website.

	<p>b) Taxpayers who do not have a registered e-mail address or handphone number, or who have changed their registered e-mail addresses or handphone numbers, will be able to update the details through the Customer Feedback Form on the IRB's official portal; or</p> <p>c) Contact the Hasil Care Line (HCL) - 03-89111000 or 603-89111100 (overseas) for further details.</p>
C. Forms	
<p>1. Will the IRB provide an extension of time for the submission of return forms either manually or by way of e-Filing?</p>	<p>An extension of time will be provided as stated in the Return Form (RF) Filing Programme for the Year 2020 (Amendment 1/2020).</p>
<p>2. Will an extension of time be given for the submission of Form CP58 (i.e. Payment made to an Agent, Dealer or Distributor)?</p>	<p>An extension of time will be given until 30 April 2020.</p>
<p>3. Will an extension of time be given for the submission of Form Q (i.e. notice of appeal) where the due date falls between 18 March 2020 and 31 March 2020 without submitting a Form N (i.e. application for extension of time for appeal)?</p>	<p>An extension of time will be given until 30 April 2020 without having to submit a Form N.</p>
<p>4. What about the submission of Country-by-Country Reporting (CbCR)?</p>	<p>a) Entities in Malaysia responsible for the filing of the CbCR report on 31 March 2020 will be given an extension of time until 30 April.</p> <p>b) For the purpose of CbCR by constituent entities, the notification which needs to be submitted by 31 March 2020 can be submitted on or by 30 April 2020.</p>
<p>5. How does one submit Forms CP21, CP22, CP22A or CP22B during this period?</p>	<p>The Forms can be submitted beginning 1 April 2020.</p>
<p>6. What is the alternative where an application for a Certificate of Residence (CoR) via the e-Resident platform is not feasible as supporting documents need to be submitted?</p>	<p>Manual applications can be made beginning 1 April 2020.</p>

<p>7. How can an application for tax clearance letters (TCLs) be made during this period?</p>	<p>Applications for TCLs can be made through e-SPC at any time, or by coming to IRB's premises beginning 1 April 2020. The processing of TCL applications will be made beginning 1 April 2020.</p>
<p>D. Payments</p>	
<p>8. Will an extension of time be given to submit Form CP204 tax estimates?</p>	<p>An extension of time until 30 April 2020 will be given for the submission of estimate of tax payable (CP204) which fall in the period of 18 to 31 March 2020.</p> <p>For the revision of tax payable (CP204A) in the 6th and 9th month which should be submitted by 31 March 2020, an extension of time up to 30 April 2020 will be given.</p>
<p>9. Will an extension of time be given for the first payment of CP500 tax estimates?</p>	<p>The first instalment payment which should be paid by 31 March 2020 is extended to 30 April 2020.</p>
<p>10. What about the deferment and revision of estimate of tax payable in the third month of instalments (for March 2020 cases) as proposed in the 2020 Economic Stimulus Package?</p>	<p>Submission of the revised estimate of tax payable in the third month of instalments and instalment payments will be given an extension until 30 April 2020.</p>
<p>4. Can payment of tax estimates for companies be deferred?</p>	<p>A company has the option of deferring (if the activity of the company is related to tourism) or revising its estimate of tax payable in the third month of instalments, if the third month falls in March 2020.</p>
<p>11. What about the submission of forms and payment of tax for Labuan entities during this period?</p>	<p>An extension of time up to 30 April 2020 will be given to submit the forms and remit tax payments.</p> <p><i>Editor's note: It was previously clarified that Labuan entities would get an automatic extension until 29 July 2020 to submit their tax returns for the year of assessment 2020. A further extension until 28 October 2020 is also possible upon application and subject to conditions.</i></p> <p><i>These extensions are only applicable for</i></p>

	<p><i>their tax filings and payments. It is possible that the extension until 30 April 2020, as indicated above, would apply to companies which do not meet the conditions for the extension announced earlier, e.g. entities with outstanding filings or tax arrears. However, this would need to be confirmed with the IRB.</i></p>
6. Will a tax increase be imposed if there is a delay in making payments during this period?	<p>No tax increase will be imposed if the payment is made in the extended period until 30 April 2020.</p>
7. How should one make payments which exceed the limit set by internet banking?	<p>Tax payments exceeding RM1 million can be remitted via Telegraphic Transfer (TT). However, the taxpayer will need to submit the payment details to the IRB via fax (03-6201 9637) or e-mail (HelpTTpayment@hasil.gov.my).</p> <p>Failure to furnish the payment details will result in failure to update the taxpayer's ledger.</p>
8. How can withholding taxes (WHT) be remitted during this period?	<p>Payment of WHT which falls between 18 and 31 March 2020 can be made beginning 1 April 2020 to 30 April 2020.</p> <p>Payments can also be made via TT by furnishing complete payment details to the IRB through fax (03-6201 9637) or e-mail (HelpTTpayment@hasil.gov.my).</p>
9. Will penalties be imposed on WHT payments which should be made during this period?	<p>Payment of WHT which falls between 18 and 31 March 2020 can be made beginning 1 April 2020 up to 30 April 2020. No penalty will be imposed on late payments, provided the WHT payments are made by 30 April 2020.</p>
10. Will compound payments for monthly tax deductions (MTD) which should be paid during this period be deferred?	<p>Payments can be made before 30 April 2020.</p>
11. Will the IRB defer the tax refund process?	<p>Tax refunds will be processed as usual.</p>

E. Real Property Gains Tax (RPGT)	
1. Will an extension of time be provided for the submission of RPGT return forms and payment?	<p>For the submission of RPGT return forms and payment of RPGT (e.g. retention sum by acquirers or payment of notice of assessment) where the due date falls between 18 March and 31 March 2020*, the deadline for the filing of the forms and payment is 30 April 2020.</p> <p>*It is noted that the FAQs state this as “30 April 2020”. We believe that the more likely position is that this is intended to mean “31 March 2020” instead, and hence have indicated as such.</p>
F. Stamp Duty	
1. Can sales and purchase agreements (SPAs) for houses be stamped during this period?	<p>Stamp duty on SPAs for houses is RM10.</p> <p>i) Duty payer may purchase the Revenue Stamp from post offices</p> <p>ii) Affix the stamp on the agreement</p> <p>iii) The stamp can be executed by drawing a line across the stamp and writing or marking the current date on the stamp.</p> <p>The cancellation of Revenue Stamps as stated above is only possible for documents that attract a fixed duty under Item 4, Schedule 1 of the Stamp Act 1949 (e.g. SPAs for houses).</p>
2. What is the Stamp Assessment and Payment System (STAMPS)?	<p>The Stamp Assessment and Payment System (STAMPS) is a system which enables applications and payments of stamp duty to be carried out online.</p>
3. Who can use STAMPS?	<p>All legal firms, companies, partnerships, businesses, financial institutions or agents registered with any company registrar in Malaysia</p>

4. Can individuals use STAMPS?	Individuals may use STAMPS if they have a business registered with the Companies Commission of Malaysia (SSM).
5. How can an individual, whose business is not registered with SSM, do stamping during this period?	<p>Stamping for individual documents cannot be done during this period.</p> <p>The stamping must be done manually over the counter at any Stamp Office / Revenue Service Centre / Urban Transformation Centre (UTC) Johor Bharu after 31 March 2020. No penalty will be imposed as an extension of time will be given until 30 April 2020 for all documents which should have been duly stamped between 18 March 2020 and 31 March 2020.</p>
6. How to make online payments?	<p>i) Online payments can be made by STAMPS users through the FPX medium, CIMB Bizz Channel online or Public Bank for cases with the “sedia untuk bayaran duti” status.</p> <p>ii) Print the stamp certificate after payment has successfully been made</p> <p>iii) Attach the stamp certificate to the physical document as proof of payment</p>
7. Will penalties for late payments be imposed?	Penalties will be imposed if the payments are made after 30 days from the date of the notice of assessment. Further to the MCO, the payment period has been extended to 30 April 2020.
8. How does one verify the validity of a Stamp Certificate?	<p>Verification can be made via:</p> <p>i) https://stamps.hasil.gov.my or</p> <p>ii) Semakan Ketulenan Sijil mobile application (ANDROID / IOS)</p>

BUSINESS POINT

MEETING YOUR BUSINESS NEEDS

<http://www.bizpointgroup.com/home.html>